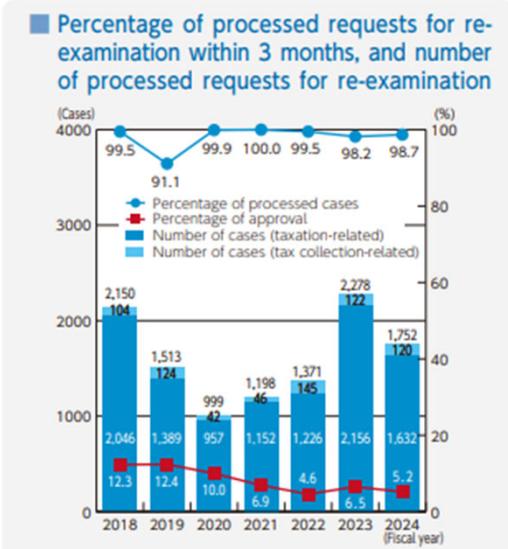
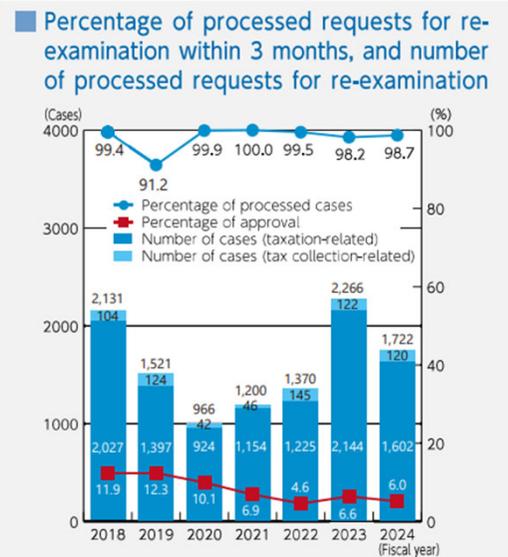


“National Tax Agency Report 2025” ERRATA

| Corrected part | Before correction | After correction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|------------------------------------|--|------------------------------------|--|------|------|------|-------|-----|------|------|------|-------|-----|------|------|------|-----|----|------|-------|-----|-------|----|------|------|-----|-------|-----|------|------|-----|-------|-----|------|------|-----|-------|-----|--|-------------|-----------------------------------|----------------------------|------------------------------------|--|------|------|------|-------|-----|------|------|------|-------|-----|------|------|------|-----|----|------|-------|-----|-------|----|------|------|-----|-------|-----|------|------|-----|-------|-----|------|------|-----|-------|-----|
| <p>On Page 56: “Result” of “a. Request for re-examination” “(4) Trend in remedies for taxpayer rights” “V Remedy for Taxpayer Rights”</p> | <p>a. Request for re-examination</p> <ul style="list-style-type: none"> ● Target The NTA has set the standard length of deliberations for a request for re-examination to 3 months and is striving to finish processing requests for re-examination within 3 months in principle. ● Result Results in FY2024: 98.7% of requests for re-examination were closed within 3 months. 1,752 re-examinations were requested in FY2024 (1,632 on taxation and 120 on tax collection). Of these, 5.2% of taxpayer claims were approved in whole or in part. | <p>a. Request for re-examination</p> <ul style="list-style-type: none"> ● Target The NTA has set the standard length of deliberations for a request for re-examination to 3 months and is striving to finish processing requests for re-examination within 3 months in principle. ● Result Results in FY2024: 98.7% of requests for re-examination were closed within 3 months. 1,722 re-examinations were requested in FY2024 (1,602 on taxation and 120 on tax collection). Of these, 6.0% of taxpayer claims were approved in whole or in part. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>On Page 56: “Number of processed requests for re-examination” “Number of cases (taxation-related)” “Percentage of processed cases” and “Percentage of approval” in the graph contained in “Percentage of processed requests for re-examination within 3 months, and number of processed requests for re-examination”</p> | <div style="text-align: center;"> <p>■ Percentage of processed requests for re-examination within 3 months, and number of processed requests for re-examination</p>  <table border="1" style="margin: 10px auto; border-collapse: collapse; font-size: small;"> <thead> <tr> <th>Fiscal year</th> <th>Percentage of processed cases (%)</th> <th>Percentage of approval (%)</th> <th>Number of cases (taxation-related)</th> <th>Number of cases (tax collection-related)</th> </tr> </thead> <tbody> <tr><td>2018</td><td>99.5</td><td>12.3</td><td>2,046</td><td>104</td></tr> <tr><td>2019</td><td>91.1</td><td>12.4</td><td>1,389</td><td>124</td></tr> <tr><td>2020</td><td>99.9</td><td>10.0</td><td>957</td><td>42</td></tr> <tr><td>2021</td><td>100.0</td><td>6.9</td><td>1,152</td><td>46</td></tr> <tr><td>2022</td><td>99.5</td><td>4.6</td><td>1,226</td><td>145</td></tr> <tr><td>2023</td><td>98.2</td><td>6.5</td><td>2,156</td><td>122</td></tr> <tr><td>2024</td><td>98.7</td><td>5.2</td><td>1,632</td><td>120</td></tr> </tbody> </table> <p>※ 1 Percentage figures of processed cases were calculated excluding MAP (Mutual Agreement Procedure) cases, public prosecution-related cases and international taxation cases, as well as, in FY2020 and ensuing years, cases in which re-examination requests could not be processed within three months due to interruptions by natural disasters etc. or taxpayers' conditions.</p> <p>※ 2 If any disciplinary action was taken for the District Director of the Tax Office etc. on or before March 31, 2016, that was related to "request for reinvestigation."</p> </div> | Fiscal year | Percentage of processed cases (%) | Percentage of approval (%) | Number of cases (taxation-related) | Number of cases (tax collection-related) | 2018 | 99.5 | 12.3 | 2,046 | 104 | 2019 | 91.1 | 12.4 | 1,389 | 124 | 2020 | 99.9 | 10.0 | 957 | 42 | 2021 | 100.0 | 6.9 | 1,152 | 46 | 2022 | 99.5 | 4.6 | 1,226 | 145 | 2023 | 98.2 | 6.5 | 2,156 | 122 | 2024 | 98.7 | 5.2 | 1,632 | 120 | <div style="text-align: center;"> <p>■ Percentage of processed requests for re-examination within 3 months, and number of processed requests for re-examination</p>  <table border="1" style="margin: 10px auto; border-collapse: collapse; font-size: small;"> <thead> <tr> <th>Fiscal year</th> <th>Percentage of processed cases (%)</th> <th>Percentage of approval (%)</th> <th>Number of cases (taxation-related)</th> <th>Number of cases (tax collection-related)</th> </tr> </thead> <tbody> <tr><td>2018</td><td>99.4</td><td>11.9</td><td>2,027</td><td>104</td></tr> <tr><td>2019</td><td>91.2</td><td>12.3</td><td>1,397</td><td>124</td></tr> <tr><td>2020</td><td>99.9</td><td>10.1</td><td>924</td><td>42</td></tr> <tr><td>2021</td><td>100.0</td><td>6.9</td><td>1,154</td><td>46</td></tr> <tr><td>2022</td><td>99.5</td><td>4.6</td><td>1,225</td><td>145</td></tr> <tr><td>2023</td><td>98.2</td><td>6.6</td><td>2,144</td><td>122</td></tr> <tr><td>2024</td><td>98.7</td><td>6.0</td><td>1,602</td><td>120</td></tr> </tbody> </table> <p>※ 1 Percentage figures of processed cases were calculated excluding MAP (Mutual Agreement Procedure) cases, public prosecution-related cases and international taxation cases, as well as, in FY2020 and ensuing years, cases in which re-examination requests could not be processed within three months due to interruptions by natural disasters etc. or taxpayers' conditions.</p> <p>※ 2 If any disciplinary action was taken for the District Director of the Tax Office etc. on or before March 31, 2016, that was related to "request for reinvestigation."</p> </div> | Fiscal year | Percentage of processed cases (%) | Percentage of approval (%) | Number of cases (taxation-related) | Number of cases (tax collection-related) | 2018 | 99.4 | 11.9 | 2,027 | 104 | 2019 | 91.2 | 12.3 | 1,397 | 124 | 2020 | 99.9 | 10.1 | 924 | 42 | 2021 | 100.0 | 6.9 | 1,154 | 46 | 2022 | 99.5 | 4.6 | 1,225 | 145 | 2023 | 98.2 | 6.6 | 2,144 | 122 | 2024 | 98.7 | 6.0 | 1,602 | 120 |
| Fiscal year | Percentage of processed cases (%) | Percentage of approval (%) | Number of cases (taxation-related) | Number of cases (tax collection-related) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2018 | 99.5 | 12.3 | 2,046 | 104 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2019 | 91.1 | 12.4 | 1,389 | 124 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2020 | 99.9 | 10.0 | 957 | 42 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2021 | 100.0 | 6.9 | 1,152 | 46 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2022 | 99.5 | 4.6 | 1,226 | 145 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023 | 98.2 | 6.5 | 2,156 | 122 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2024 | 98.7 | 5.2 | 1,632 | 120 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fiscal year | Percentage of processed cases (%) | Percentage of approval (%) | Number of cases (taxation-related) | Number of cases (tax collection-related) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2018 | 99.4 | 11.9 | 2,027 | 104 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2019 | 91.2 | 12.3 | 1,397 | 124 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2020 | 99.9 | 10.1 | 924 | 42 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2021 | 100.0 | 6.9 | 1,154 | 46 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2022 | 99.5 | 4.6 | 1,225 | 145 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023 | 98.2 | 6.6 | 2,144 | 122 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2024 | 98.7 | 6.0 | 1,602 | 120 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

“National Tax Agency Report 2025” ERRATA

| Corrected part | Before correction | After correction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|--|--------------------------------------|--|-----------------------------|--|-----------------------------|-------------------------------|----------------|------|----------------|--|--|-------|-------|-------|-------|-------|-------|---|------------------|-------|-------|-------|-----|---|-----|-----|--------------------|-----|-----|-----|---|---|---|---|-------|-------|-------|-------|-----|---|-----|-----|---|----------|--------------------------------------|--|-----------------------------|-------------------------------|--|--|----------------|------|---------|--|--|-------|-------|-------|-------|-------|-------|---|------------------|-------|-------|-------|-----|----|-----|-----|--------------------|-----|-----|-----|---|---|---|---|-------|-------|-------|-------|-----|----|-----|-----|
| <p>On Page 69: The figures for “Taxation-related” “Total” in the “Number of requests for re-examination,” “Number of new requests for re-examination,” “Number of cases processed ①,” and “Full among Number of requests approved②,” “Partial among Number of requests approved ②,” “Total” in the “Percentage ②/ ① among Number of requests approved ②,” ” column of the table under “【Request for re-examination】” in “IX Statistics” have been corrected.</p> | <p>【Request for re-examination】</p> <p style="text-align: right; font-size: small;">(Fiscal year 2023)</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr style="background-color: #0056b3; color: white;"> <th rowspan="2">Category</th> <th rowspan="2">Number of requests for reexamination</th> <th rowspan="2">Number of new requests for reexamination</th> <th rowspan="2">Number of cases processed ①</th> <th colspan="3">Number of requests approved ②</th> <th rowspan="2">Percentage ②/①</th> </tr> <tr style="background-color: #0056b3; color: white;"> <th>Full</th> <th>Partial</th> <th></th> </tr> <tr style="background-color: #0056b3; color: white;"> <th></th> <th>Cases</th> <th>Cases</th> <th>Cases</th> <th>Cases</th> <th>Cases</th> <th>Cases</th> <th>%</th> </tr> </thead> <tbody> <tr> <td>Taxation-related</td> <td>2,755</td> <td>2,350</td> <td>2,156</td> <td>149</td> <td>9</td> <td>140</td> <td>6.9</td> </tr> <tr> <td>Collection-related</td> <td>160</td> <td>144</td> <td>122</td> <td>—</td> <td>—</td> <td>—</td> <td>—</td> </tr> <tr style="font-weight: bold;"> <td>Total</td> <td>2,915</td> <td>2,494</td> <td>2,278</td> <td>149</td> <td>9</td> <td>140</td> <td>6.5</td> </tr> </tbody> </table> | Category | Number of requests for reexamination | Number of new requests for reexamination | Number of cases processed ① | Number of requests approved ② | | | Percentage ②/① | Full | Partial | | | Cases | Cases | Cases | Cases | Cases | Cases | % | Taxation-related | 2,755 | 2,350 | 2,156 | 149 | 9 | 140 | 6.9 | Collection-related | 160 | 144 | 122 | — | — | — | — | Total | 2,915 | 2,494 | 2,278 | 149 | 9 | 140 | 6.5 | <p>【Request for re-examination】</p> <p style="text-align: right; font-size: small;">(Fiscal year 2023)</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr style="background-color: #0056b3; color: white;"> <th rowspan="2">Category</th> <th rowspan="2">Number of requests for reexamination</th> <th rowspan="2">Number of new requests for reexamination</th> <th rowspan="2">Number of cases processed ①</th> <th colspan="3">Number of requests approved ②</th> <th rowspan="2">Percentage ②/①</th> </tr> <tr style="background-color: #0056b3; color: white;"> <th>Full</th> <th>Partial</th> <th></th> </tr> <tr style="background-color: #0056b3; color: white;"> <th></th> <th>Cases</th> <th>Cases</th> <th>Cases</th> <th>Cases</th> <th>Cases</th> <th>Cases</th> <th>%</th> </tr> </thead> <tbody> <tr> <td>Taxation-related</td> <td>2,742</td> <td>2,349</td> <td>2,144</td> <td>149</td> <td>21</td> <td>128</td> <td>6.9</td> </tr> <tr> <td>Collection-related</td> <td>160</td> <td>144</td> <td>122</td> <td>—</td> <td>—</td> <td>—</td> <td>—</td> </tr> <tr style="font-weight: bold;"> <td>Total</td> <td>2,902</td> <td>2,493</td> <td>2,266</td> <td>149</td> <td>21</td> <td>128</td> <td>6.6</td> </tr> </tbody> </table> | Category | Number of requests for reexamination | Number of new requests for reexamination | Number of cases processed ① | Number of requests approved ② | | | Percentage ②/① | Full | Partial | | | Cases | Cases | Cases | Cases | Cases | Cases | % | Taxation-related | 2,742 | 2,349 | 2,144 | 149 | 21 | 128 | 6.9 | Collection-related | 160 | 144 | 122 | — | — | — | — | Total | 2,902 | 2,493 | 2,266 | 149 | 21 | 128 | 6.6 |
| Category | Number of requests for reexamination | | | | | Number of new requests for reexamination | Number of cases processed ① | Number of requests approved ② | | | Percentage ②/① | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Full | Partial | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Cases | Cases | Cases | Cases | Cases | Cases | % | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Taxation-related | 2,755 | 2,350 | 2,156 | 149 | 9 | 140 | 6.9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Collection-related | 160 | 144 | 122 | — | — | — | — | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 2,915 | 2,494 | 2,278 | 149 | 9 | 140 | 6.5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Category | Number of requests for reexamination | Number of new requests for reexamination | Number of cases processed ① | Number of requests approved ② | | | Percentage ②/① | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | Full | Partial | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Cases | Cases | Cases | Cases | Cases | Cases | % | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Taxation-related | 2,742 | 2,349 | 2,144 | 149 | 21 | 128 | 6.9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Collection-related | 160 | 144 | 122 | — | — | — | — | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 2,902 | 2,493 | 2,266 | 149 | 21 | 128 | 6.6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |